

*SPECIFICATION AMENDMENTS*

Replace the paragraph beginning at page 1, line 6 with:

The present invention relates to a semiconductor device having first contact plugs ~~formed~~ in a first interlayer insulating film, and second contact plugs connected to the first contact plugs, ~~formed~~ and in a second interlayer insulating film.

Replace the paragraph beginning at page 2, line 25 with:

~~Fig. 1 is a~~ Figs. 1A-1H are schematic sectional ~~view~~ views illustrating a method for manufacturing a semiconductor device according to the first embodiment of the present invention.

Replace the paragraph beginning at page 3, line 2 with:

The first embodiment of the present invention will be described below exemplifying that the present invention is applied to the memory cell of a flash memory. ~~Fig. 1 is a~~ Figs. 1A-1H are schematic sectional ~~view~~ views illustrating a method for manufacturing a semiconductor device according to the first embodiment of the present invention. First, as Fig. 1A shows, a first interlayer insulating film 2 composed of an oxide film is formed on a semiconductor substrate 1 whereon the memory cell of a flash memory has been formed. Here, a tunnel oxide film 4, a floating gate 5, an ONO film 6, and a control gate 7 are formed, in this order from the bottom, on the semiconductor substrate 1 as a gate electrode 3. A drain region 8 and a source region 9, which are active regions, are formed in the surface of the semiconductor substrate 1 so as to interleave the gate electrode 3. In other words, active regions are formed in the surface of the semiconductor substrate 1 in the vicinity of the gate electrode 3.